

August 20, 2018

Do well. Do right.

The Honorable Pete Sessions U.S. House of Representatives 2233 Rayburn House Office Building Washington, D.C. 20515

Dear Chairman Sessions:

On behalf of GuideStone Financial Resources of the Southern Baptist Convention, please accept our sincere gratitude for introducing H. Con. Res. 129 in support of the parsonage allowance.

Throughout our rich history, GuideStone has helped meet the financial needs of both Southern Baptists and the wider evangelical Christian community. We proudly serve more than 220,000 participants in close to 38,000 churches, mission-sending agencies, hospitals, educational institutions and other related ministries around the world.

For nearly 100 years, the parsonage allowance has helped clergy and retired clergy from a number of faith traditions live in the communities they serve or have served. Currently contained in Section 107 of the Internal Revenue Code, the parsonage allowance allows clergy to exclude from taxable income the rental value of a home provided by a religious organization or a stipend paid by a religious organization to clergy to rent or purchase a home.

Clergy provide a number of services to their local community, from presiding over worship and church services to assisting with social services, education, helping those in need, and a number of other important ministries. The parsonage allowance is important to ensuring religious leaders are able to live near their congregations. Living near the congregants they serve critically allows clergy to respond to the immediate needs of their church members and better serve their community.

Despite the significant/need for the parsonage allowance, it is currently being threatened in court. In this regard, H. Cøn. Res. 129 recognizes the significance of the parsonage allowance to the nation's religious and spiritual communities and reinforces the need for its continued retention in the Internal Revenue Code.

We greatly appreciate your leadership in taking a stand to support this important tax policy that helps clergy in Texas and in communities across the country. Thank you.

Sincerely,

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President and Chief Executive Officer

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